

ABSTRACT

A down-sampler 101 down-samples the sampling rate of an input signal from sampling rate FH to sampling rate FL. A base layer coder 102 encodes the sampling rate FL acoustic signal. A local decoder 103 decodes coding information output from base layer coder 102. An up-sampler 104 raises the sampling rate of the decoded signal to FH. A subtracter 106 subtracts the decoded signal from the sampling rate FH acoustic signal. An enhancement layer coder 107 encodes the signal output from subtracter 106 using a decoding result parameter output from local decoder 103.